



Arizona Department of Revenue
Transaction Privilege Tax Exemption Certificate

ARIZONA FORM
5000

This form replaces earlier
forms: 5000, 5001, 5002.

This exemption Certificate is prescribed by the Department of Revenue pursuant to ARS § 42-5009. The purpose of the certificate is to document tax-exempt transactions with qualified purchasers. It is to be filled out completely by the purchaser and furnished to the vendor. The vendor shall retain this Certificate for single transactions or for specified periods as indicated below. Incomplete Certificates are not considered to be accepted in good faith. Only one form of exemption can be claimed on a certificate.

| | |
|---|---|
| Purchaser's Name and Address Cobre Valley Regional Medical Center 5880 South Hospital Drive Globe, Arizona 85501 Vendor's Name _____ | Check Applicable Box: <input type="checkbox"/> Single Transaction Certificate <input checked="" type="checkbox"/> Period From: <u>1/1/15</u> Through: <u>12/31/15</u> <i>(You must choose specific dates for which certificate will be valid)</i> |
|---|---|

Choose one transaction type per Certificate

| | | |
|--|--|--|
| <input type="checkbox"/> Transactions with a Business (Please check appropriate item from numbers 1 - 19) Arizona Transaction Privilege Tax License Number _____ SSN / EIN _____ Other Tax License Number _____ Tax number for another tax agency _____ If no license number, provide reason: _____ Precise Nature of Purchaser's Business _____ | <input type="checkbox"/> Transactions with Native Americans & Native American Businesses (Please check item number 24 or 24a) Tribal Business License # _____ OR Tribal ID# _____ Name of Tribe _____ <input checked="" type="checkbox"/> Transactions with a Government entity or certain Health Care Institutions (Please check appropriate item from numbers 1 - 23) | <input type="checkbox"/> Transactions with nonresidents (Please check appropriate item from numbers 25 - 26) State of residence _____ Driver's License# _____ Driver's License State _____ SSN/ID _____ 30 day Drive out permit # _____ |
|--|--|--|

Reason for Exemption - check as applicable

- ☐ 1. Tangible personal property to be resold in the ordinary course of business.
- ☐ 2. Tangible personal property to be leased or rented in the ordinary course of business.
- ☐ 3. Tangible personal property to be incorporated into a taxable contracting project.
- ☐ 4. Food, drink, or condiments purchased by a restaurant business.
- ☐ 5. Motor vehicle fuel and use fuel subject to tax under ARS § 28-5606 or 5708.
- ☐ 6. Use fuel to a holder of a valid single trip use fuel tax permit issued under ARS § 28-5739.
- ☐ 7. Aviation fuel subject to the tax imposed under ARS § 28-8344.
- ☐ 8. Pipes or valves four inches in diameter or greater to be used for transportation of oil, natural gas, artificial gas, water or coal slurry.
- ☐ 9. Neat animals, horses, asses, sheep, rathes, swine or goats used as breeding or production stock (including ownership shares in such animals).
- ☐ 10. Aircraft, navigational and communication instruments and related accessories sold or leased to:
 - ☐ Airlines holding a federal certificate of public convenience and necessity; or ☐ Airlines holding a foreign air carrier permit for air transportation; or
 - ☐ Any foreign government or nonresidents of Arizona who will not use such property in Arizona other than in removing such property from this state.
- ☐ 11. Railroad rolling stock, rails, ties and signal control equipment used directly to transport persons or property for hire.
- ☐ 12. Buses or urban mass transit vehicles used directly to transport persons or property for hire or pursuant to a government mass transit program.
- ☐ 13. Central office switching equipment, switchboards, private branch exchange equipment, microwave radio equipment and carrier.
Equipment including optical fiber, coaxial cable and other transmission media which are components of carrier systems sold or leased to persons engaged in the telecommunications business.
- ☐ 14. New machinery and equipment, used for commercial production of agricultural, horticultural, viticultural and floricultural crops and products in this state, consisting of tractors, tractor-drawn implements, self-powered implements, drip irrigation lines, and machinery and equipment necessary for extracting milk and for cooling milk and livestock.
- ☐ 15. Machinery, equipment or transmission lines used directly in producing or transmitting electrical power, but not including distribution.

(OVER)

- ☐ 16. Groundwater measuring devices required under ARS § 45-604.
- ☐ 17. Machinery or equipment used directly in the following processes:
- ☐ Manufacturing, processing or fabricating. ☐ Job printing. ☐ Refining or metallurgical operations.
 - ☐ Extraction of ores or minerals from the earth for commercial purposes. ☐ Extraction of, or drilling for, oil or gas from the earth for commercial purposes.
- ☐ 18. Printed, photographic, electronic media or digital media materials purchased by or for publicly funded libraries including school district libraries, charter school libraries, community college libraries, state university libraries or federal, state, county or municipal libraries for use by the public.
- ☐ 19. Other: Cite specific statutory authority for the exemption of the tangible personal property. _____

Exemptions based on the purchaser being a government entity, public school, or a qualifying health care institution.

- ☐ 20. Food, drink or condiments for consumptions within the premises of any prison, jail or other institution under the jurisdiction of the state department of corrections, the department of public safety, the department of juvenile corrections or a county sheriff. Food, drink, condiments or accessories purchased by a school district for consumption at a public school within the district during school hours.
- ☐ 21. Tangible personal property sold or leased directly to the United States Government or its departments or agencies by a manufacturer, modifier, assembler or repairer.
- ☐ 22. Fifty percent of the gross proceeds or gross income from the sale of tangible personal property directly to the United States Government or its departments or agencies, which is not deducted under number 21 above. This exemption does not apply to leases.
- ☐ 23. Tangible personal property sold or leased directly to a qualifying non profit hospital, health care organization, community health center, or rehabilitation program for mentally or physically handicapped persons (an exemption letter for these entities must accompany this form).

Transactions with Native Americans & Native American Businesses

- ☐ 24. Sale or lease of tangible personal property including Motor Vehicles to affiliated Native Americans if the solicitation for the sale, signing of the contract, delivery of the goods and payment for the goods all occur on the reservation.
- ☐ 24a. Sale of a Motor Vehicle to an enrolled member of a tribe who resides on the reservation established for that tribe.

Transactions with nonresidents

- ☐ 25. Sales of tangible personal property to nonresidents of Arizona who are temporarily within Arizona, for their use outside of Arizona, when the vendor ships the property out of Arizona by common carrier or United States mail or delivers such property out of Arizona via the vendor's own conveyance.
NOTE: The vendor shall retain adequate documentation substantiating the shipment of the property out of Arizona.
- ☐ 26. Sale of a motor vehicle (vehicle must be self-propelled) to a nonresident of Arizona whose state of residence does not allow a use tax exemption for transaction privilege taxes paid to Arizona and who has secured a special 30-day nonresident registration for the vehicle (please see Arizona Form 5010).

Describe the tangible personal property or service purchased or leased and its use below. (Use additional pages if needed)

Supplies, Equipment, or services

Certification

A vendor that has reason to believe that the certificate is not accurate or complete will not be relieved of the burden of proving entitlement to the exemption. A vendor that accepts a certificate in good faith will be relieved of the burden of proof and the purchaser may be required to establish the accuracy of the claimed exemption. If the purchaser cannot establish the accuracy and completeness of the information provided in the certificate, the purchaser is liable for an amount equal to the transaction privilege tax, penalty and interest which the vendor would have been required to pay if the vendor had not accepted the certificate. Misuse of this Certificate will subject the purchaser to payment of the ARS § 42-5009 amount equal to any tax, penalty or interest. Willful misuse of this Certificate will subject the purchaser to criminal penalties of a felony pursuant to ARS § 42-1127.B.2.

I, (print full name) Virginia Kiltner, hereby certify that these transactions are exempt from Arizona transaction privilege tax and that the information on this Certificate is true, accurate and complete. Further, if purchasing or leasing as an agent or officer, I certify that I am authorized to execute this Certificate on behalf of the purchaser named above.

Signature of purchaser _____

Date 6/29/2015

Title

CFO

STATE OF ARIZONA

Department of Revenue



Janice K. Brewer
Governor

David Raber
Director

December 4, 2014

Ms. Karen D. Haley
Cobre Valley Regional Medical Center
5880 South Hospital Drive
Globe, Arizona 85501

EXEMPTION LETTER FOR A QUALIFYING HOSPITAL

ORGANIZATION: COBRE VALLEY REGIONAL MEDICAL CENTER

EXEMPTION PERIOD: JANUARY 1, 2015 – DECEMBER 31, 2015

Based on a review of the information you provided, the Arizona Department of Revenue grants this Exemption Letter to Cobre Valley Regional Medical Center. As a Qualifying Hospital, Cobre Valley Regional Medical Center is entitled to an exemption from the Arizona Transaction Privilege Tax and the Use Tax for the period of January 1, 2015 through December 31, 2015 for the following business classifications only:

| <u>Code</u> | <u>Exempt Classification</u> | <u>Statutory Reference</u> |
|-------------|------------------------------|------------------------------------|
| 4 | Utilities | A.R.S. §42-5063(C)(3)(a) |
| 8 | Pipeline | A.R.S. §42-5067(B)(1) |
| 9 | Publication | A.R.S. §42-5065(B)(2)(a) |
| 10 | Job Printing | A.R.S. §42-5066(B)(3)(a) |
| 11 | Restaurant | A.R.S. §42-5074(B)(7) |
| 14 | Personal Property Rental | A.R.S. §42-5071(B)(2)(a) |
| 17 | Retail | A.R.S. §42-5061(A)(25)(a) |
| 29 | Use Tax | A.R.S. 42-5159(A)(13)(a), (b), (c) |

All locations claimed to be exempt by this organization are listed in Appendix "A" to this Exemption Letter.

This Exemption Letter is good only for the dates listed above. The Department may rescind this Exemption Letter if any of the information relied upon in granting this Letter is

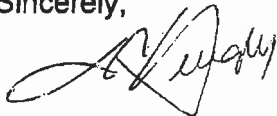
Ms. Karen D. Haley
Cobre Valley Regional Medical Center
December 4, 2014
Page 2

found to be inaccurate or if your organization ceases to qualify as an exempt entity under Arizona law.

The Department does not issue exemption numbers. An Arizona Department of Revenue *Transaction Privilege Tax Exemption Certificate* (Arizona Form 5000) is used to document the applicability of exemptions from tax. **Present a copy of this Exemption Letter to your vendors to substantiate your exempt status along with a properly completed Arizona Form 5000 for the Appendix "A" location for which your organization is claiming an exemption. If you have more than one location for which your organization is claiming an exemption, you may reference and attach a list of the locations to the Form 5000.**

Your organization must reapply to the Department annually, at least thirty (30) days before the expiration of this Exemption Letter, in order to avoid any lapse in your exempt status. Information about the procedure and required documentation for obtaining an Exemption Letter can be found in Arizona Transaction Privilege Tax Procedure (TPP) 99-5 on the Department's website. Please submit all renewal requests or written inquiries to the Department of Revenue, TRA Healthcare - Division Code 3, at 1600 West Monroe Street, Phoenix, AZ 85007-2650. If you have any further questions, contact the Department at (602) 716-6803 or visit our website at www.azdor.gov.

Sincerely,



Len Heugly
Tax Analyst
Tax Research & Analysis

Ms. Karen D. Haley
Cobre Valley Regional Medical Center
December 4, 2014
Page 3

Appendix A

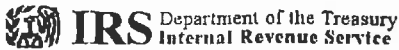
Cobre Valley Regional Medical Center
5880 South Hospital Drive
Globe, Arizona 85501

Cobre Valley Regional Medical Center
dba Cobre Valley Surgical Services
5994 South Hospital Drive
Globe, Arizona 85501

Cobre Valley Regional Medical Center
dba Kearny Clinic
100 Tilbury Avenue
Kearny, Arizona 85237

Cobre Valley Regional Medical Center
dba Pleasant Valley Community Medical Ctr
124 North Tewksbury Boulevard
Young, Arizona 85554

Cobre Valley Regional Medical Center
dba Superior Clinic
1134 West Us Highway 60
Superior, Arizona 85173



OGDEN UT 84201-0046

In reply refer to: 0423246387
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BODC: TE

COBRE VALLEY REGIONAL MEDICAL
CENTER
5880 S HOSPITAL DR
GLOBE AZ 85501-9447

14262

Taxpayer Identification Number: 86-0732836

Dear Taxpayer:

Thank you for the inquiry dated Sep. 02, 2010.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,

Sheila Bronson
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter

Internal Revenue Service

Date: October 14, 2004

Cobre Valley Community Hospital
5880 S Hospital Drive
Globe, AZ 85501

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:
Jamie Bowling 31-08346
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
86-0732836

Dear Sir or Madam:

This is in response to your request of October 14, 2004, regarding your organization's tax-exempt status.

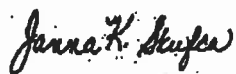
In February 1993 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(iii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
1100 COMMERCE STREET
DALLAS, TX 75242-0000

DEPARTMENT OF THE TREASURY

Date: **FEB 23 1993**

MIAMI-INSPIRATION COMMUNITY
HOSPITAL INC
DRAWER M
MIAMI, AZ 85509

Employer Identification Number:

86-0208300

Contact Person:

SHARI FLOWERS

Contact Telephone Number:

(214) 767-3526

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Addendum Applies:

No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(iii).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not

MIAMI-INSPIRATION COMMUNITY

necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

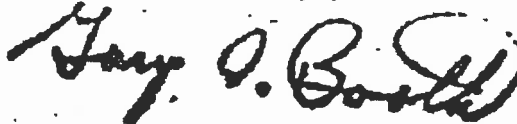
Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

MIAMI-INSPIRATION COMMUNITY

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours.

A handwritten signature in dark ink, reading "Gary O. Booth". The signature is written in a cursive style with a large, looped "G" and "B".

Gary O. Booth
District Director

Enclosure(s):
Addendum

MIAMI-INSPIRATION COMMUNITY

You have agreed to an effective date of exemption under section 501(c)(3) of the Internal Revenue Code as of September 24, 1992, the date you filed for exemption. Contributions to you by donors are tax-deductible beginning September 24, 1992.